

MICHIGAN SCHOOL DISTRICT BULLETIN 1022
ACCOUNTING MANUAL CHANGE NOTICE

Change Notice Number: 7
Date: December 6, 2001
To: All Holders of Indicated Manual

| Section | Sub-Section | Title | Discard Page # | Add Page # |
|--------------|-------------|---|----------------|------------|
| II | E.12 | Transactions for Recording Energy Conservation Improvement Construction Projects. Corrected typing error. | 53 | 53 |
| II | E.16 | Accounting for the Employer's share of Payroll Costs for Social Security, Medicare, and Retirement. Corrected typing error. | 64 | 64 |
| Appendix I-C | C.03 | Chart of Accounts – Fifth Dimension - State Codes | 24-37 | 24-37 |
| Appendix II | | Appendix II – Definitions Balance Sheet Accounts | 1-12 | 1-12 |
| Appendix II | | Appendix II – Definitions Revenue Major Class Codes Added Major Class Codes: 211,212,317,318 Clarified descriptions on many of the codes. | 13-21 | 13-21 |
| Appendix II | | Appendix II – Definitions Expenditure Function Codes Added new function code 233 for “State and Federal Relations,” 266 for “Building Security”, and 492 for “Prior Year Adjustments” Removed: Functions 411-419 Changes: Graduation expenditures moved from function code 219 to 240. Name of function 253 changed to “Facility Acquisition and Construction Services.” Insurance on general property moved from function 259 to 260. Clarified descriptions on many of the codes. | 22-34 | 22-34 |
| Appendix II | | Appendix II – Definitions Expenditure Object Codes Added object code 3450 for Copyright fees Clarified descriptions on many of the codes. | 35-54 | 35-54 |

After reviewing the attachments, please insert the changes in your manual. Please contact Glenda Rader with any questions or comments at (517) 335-0524.